

PAGE 17		JOURNAL									
	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE				
					DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
1	19-- Sept.	1 Rent Expense	C280	6160	1 0 0 0 00						1
2		1 Diane Engler, Drawing	C281	3120	1 0 0 0 00						2
3		1 Paul Sisco, Drawing	C282	3140	1 0 0 0 00						3
4		2 Cameo Shoe Store	R161	110					3 6 8 0 00		4
5		3 Supplies—Office	C283	1150	8 0 00						5
6		4 Superior Carpeting	P83	230							6
7		5 ✓	T5	✓							7
8		7 Scott Ward	S73	140			2 4 7 8 00				8
9		7 Crown Carpet Co.	C284	210							9
10		8 Paula Hughs	R162	120					1 8 5 0 00		10
11		9 Marlow Industries	C285	220							11
12		11 Cameo Shoe Store	S74	110			1 4 4 9 00				12
13		12 ✓	T12	✓							13
14		14 Elsa Leyba	R163	130					2 9 4 0 00		14
15		14 V&P Carpet Co.	C286	240							15
16		16 Crown Carpet Co.	P84	210							16
17		18 Miscellaneous Expense	M43	6140	5 0 00						17
18		Prepaid Insurance		1170		5 0 00					18
19		19 ✓	T19	✓							19
20		21 Paul Sisco, Drawing	M44	3140	9 6 0 00						20
21		Purchases		5110		9 6 0 00					21
22		22 V&P Carpet Co.	P85	240							22
23		24 Superior Carpeting	C287	230							23
24		25 Marlow Industries	P86	220							24
25		26 ✓	T26	✓							25
26		28 Supplies—Office	C288	1150	6 4 00						26
27		Supplies—Store		1160	7 6 00						27
28		Advertising Expense		6110	1 1 5 00						28
29		Miscellaneous Expense		6140	4 7 00						29
30		29 Paula Hughs	S75	120			9 2 4 00				30
31		30 ✓	T30	✓							31
32		30 Totals			4 3 9 2 00	1 0 1 0 00	4 8 5 1 00	8 4 7 0 00			32
33					(✓)	(✓)	(1 1 3 0)	(1 1 3 0)			33

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5				6				7				8				9				10				11			
SALES CREDIT				SALES TAX PAYABLE CREDIT				ACCOUNTS PAYABLE				PURCHASES DEBIT				CASH											
								DEBIT		CREDIT						DEBIT		CREDIT									
1																							1 0 0 0 00	1			
2																							1 0 0 0 00	2			
3																							1 0 0 0 00	3			
4																	3 6 8 0 00							4			
5																						8 0 00		5			
6										1 6 8 0 00			1 6 8 0 00											6			
7		4 6 8 0 00			2 3 4 00													4 9 1 4 00						7			
8		2 3 6 0 00			1 1 8 00																			8			
9								2 5 7 5 00															2 5 7 5 00	9			
10																		1 8 5 0 00						10			
11								4 2 2 0 00															4 2 2 0 00	11			
12		1 3 8 0 00			6 9 00																			12			
13		3 4 2 0 00			1 7 1 00													3 5 9 1 00						13			
14																		2 9 4 0 00						14			
15								3 7 6 0 00															3 7 6 0 00	15			
16										3 8 2 0 00			3 8 2 0 00											16			
17																								17			
18																								18			
19		4 7 4 0 00			2 3 7 00													4 9 7 7 00						19			
20																								20			
21																								21			
22										4 5 0 0 00			4 5 0 0 00											22			
23								1 6 8 0 00															1 6 8 0 00	23			
24										2 8 3 0 00			2 8 3 0 00											24			
25		4 2 6 0 00			2 1 3 00													4 4 7 3 00						25			
26																							3 0 2 00	26			
27																								27			
28																								28			
29																								29			
30		8 8 0 00			4 4 00																			30			
31		2 2 6 0 00			1 1 3 00													2 3 7 3 00						31			
32		23 9 8 0 00			1 1 9 9 00			12 2 3 5 00		12 8 3 0 00			12 8 3 0 00					28 7 9 8 00					15 6 1 7 00	32			
33		(4110)			(2120)			(2110)		(2110)			(5110)					(1110)					(1110)	33			